

be collected by such sheriff as the Public Treasurer shall designate, by distress or otherwise.

SEC. 3. Whenever the seal of the State, of the Treasury Tax on seals and scrolls. department, of a notary public or other public officer, except Clerks of the Supreme or Superior Courts, required by law to keep a seal, shall be fixed to any paper, except as is hereinafter excepted, the tax shall be as follows, to be paid by the party applying for the same: For the seal of the State, one dollar, to be collected and paid in the treasury by the Private Secretary of the Governor; for the seal of the State department, fifty cents, to be collected by the Secretary of State and paid by him into the treasury; for the seal of the Public Treasurer, to be collected by him and accounted for as other public moneys, fifty cents; for the seal of the Supreme Court, fifty cents, to be collected by the clerk, and paid by him into the treasury; and for the seal of a notary public or other public officer, twenty-five cents, to be collected and paid over by the said officers to the sheriff of the county where such seal is kept. Said officers shall keep an account of the number of times their seals may be used, and shall deliver to the proper officer a sworn statement thereof. Whenever a scroll is used in the absence of a seal by any of said officers, the said tax shall be on scroll; seals affixed for the use of any county or State or other government, or used on the commissions of officers in the militia, justices of the peace or any public officer not having a salary, or under the pension law, or upon any process of court, shall be exempt from taxation. The officers collecting the seal taxes may retain as compensation five per centum. Compensation to officers collecting seal taxes, Any person receiving taxes under this section and wilfully refusing or neglecting to pay the same as required, shall be guilty of embezzlement, and on conviction shall be fined not more than five hundred dollars or imprisoned in the State prison, in the discretion of the court.